

§ 19.615

27 CFR Ch. I (4–1–12 Edition)

§ 19.615 Standard effective tax rate records.

For each product to be tax determined using a standard effective tax rate in accordance with § 19.248, a proprietor must prepare a record of the standard effective tax rate computation showing, for one proof gallon of the finished product, the following information:

- (a) The name of the product;
- (b) The least quantity of each eligible flavor that will be used in the product, in proof gallons, or 0.025 proof gallon, whichever is less;
- (c) The least quantity of each eligible wine that will be used in the product, in proof gallons;
- (d) The greatest effective tax rate applicable to the product, calculated in accordance with § 19.246 with the values indicated in paragraphs (a) and (b) of this section; and
- (e) The date on which the use of the standard effective tax rate commenced.

(26 U.S.C. 5207)

OTHER REQUIRED RECORDS

§ 19.616 Records of samples.

(a) *Required records.* A proprietor must maintain records of all samples taken under §§ 19.434 and 19.435. The sample record must show the:

- (1) The date that the samples were taken;
- (2) The account from which taken;
- (3) The purpose for which taken;
- (4) The size and number of samples taken;
- (5) The kind of spirits;
- (6) The disposition of each sample (for example, destroyed, returned to containers or the distilling system, retained for library purposes); and
- (7) The name and address of the recipient of the sample if a sample is to be analyzed or tested elsewhere than at the distilled spirits plant where taken.

(b) *Sample schedule.* When a proprietor takes samples pursuant to an established schedule, the proprietor may maintain the schedule as the required record if it contains the information required by paragraphs (a)(2) through (a)(7).

(26 U.S.C. 5207)

§ 19.617 Destruction records.

Each time that a proprietor voluntarily destroys spirits, denatured spirits, articles, or wines, the proprietor must prepare a record of the destruction that sets forth:

- (a) The identification of the spirits, denatured spirits, articles, or wines, including kind, quantity, elements of gauge, name and permit number of the producer, warehouseman or processor, and identity and type of container;
- (b) The date, time, place and manner of the destruction;
- (c) A statement that the spirits had, or had not, previously been withdrawn and returned to bond; and
- (d) The name and title of any representative of the proprietor who accomplished or supervised the destruction.

(26 U.S.C. 5207)

§ 19.618 Gauge record.

When a gauge record is required by this part, the proprietor must prepare the gauge record in a manner that shows:

- (a) The serial number of the gauge record, which must either:
 - (1) Commence with “1” at the start of each calendar or fiscal year, or
 - (2) Be a unique identifying number that is not repeated.
- (b) From the following, the applicable circumstances requiring the gauge—
 - (1) Production gauge and entry for deposit in the storage or processing account at the distilled spirits plant where the spirits were produced;
 - (2) Packaging of spirits or wine filled from a tank in the storage account at the same distilled spirits plant;
 - (3) Transfer from the processing or storage account to the production account for redistillation;
 - (4) Repackaging of spirits of 190° or more of proof; or
 - (5) Gauge on return to bond in production or processing operations of spirits, denatured spirits, recovered spirits, recovered denatured spirits, articles, recovered articles, or spirits residues;
- (c) The date of the gauge;
- (d) Any related form or record (identification, serial number and date);